

BILL OF COSTS GUIDE*

*The purpose of this site is to provide a basic outline indicating what information is needed in order for costs to be assessed by the Clerk of Court. The Clerk's discretion to award costs in this jurisdiction is limited. Thus, many costs which may be awarded by a District Judge may not be awarded by the Clerk. If you wish to recover a cost which is not within the discretion of the Clerk to award, you should include it in your Bill of Costs. If the Clerk denies the requested cost because it is not within the Clerk's discretion to grant, counsel may file a Motion for Review of the Taxation pursuant to [F.R.Civ.P. 54\(d\)](#) within five days of the Clerk's Order taxing costs.

The time requirements associated with Bills of Cost are found in [Local Rule 109](#).

United States District Court
For the District of Maryland

V.

Case No.

Judgement having been entered in the above entitled action on _____ against _____
the Clerk is requested to tax the following as costs:

Fees of the Clerk \$ _____

Fees for Service of summons and subpoena..... \$ _____

Fees of the court reporter for all or any part of the transcript necessarily
obtained for use in the case \$ _____

Fees and disbursements for printing \$ _____

Fees for witnesses (itemize on reverse side) \$ _____

Fees for exemplification and copies of papers necessarily obtained for
use in the case \$ _____

Docket fees under 28 U.S.C. § 1923 \$ _____

Costs as shown on Mandate of Court of Appeals \$ _____

Compensation of court-appointed experts \$ _____

Compensation of interpreters and costs of special interpretation
services under 28 U.S.C. § 1828 \$ _____

Others costs (please itemize) \$ _____

TOTAL \$ _____

SPECIAL NOTE: Attach to your bill an itemization and documentation for requested costs in all categories.

DECLARATION

I declare under penalty of perjury that the foregoing costs are correct and were necessarily incurred in this
action and that the services for which fees have been charged were actually and necessarily performed. A copy of this
bill was mailed today with postage prepaid to:

Signature of Attorney: _____

Name of Attorney: _____

For: _____ Date: _____

Costs are taxed in the amount of _____ and included in the judgment.

Clerk of Court By: _____ Deputy Clerk _____ Date _____

Fees of the Clerk

Fees taxable include the following:

1. Filing fee.
2. Filing fee of notice of appeal (docket fees in the Court of Appeals are taxed by that court).
3. Notice fees associated with deposition notices.

Fees for service of summons and subpoena

The Clerk will tax *reasonable* private process fees for:

1. Service fees for summons and other initial process.
2. Service fees for trial subpoenas as to witnesses who have testified at trial.
3. Service fees for deposition subpoenas as to depositions taxed as costs.

* Service fees for discovery subpoenas are not taxable by the Clerk.

** An itemized invoice for this cost request should be attached to the Bill of Costs.

**Expedited rates - requests for expedited private process fees shall not be awarded absent Court order or some indication in the file indicating that fees at an expedited rate was a necessity.

Fees of the court reporter for all or any part of the transcript necessarily obtained for use in the case

Transcripts of Trials or Hearings

The Clerk does not ordinarily tax the cost of any hearing or trial transcript except the Court's copy, and then only when the transcript has been specifically *requested or approved* by a Judge. To avoid questions of taxability, it is advisable to obtain a prior order in connection with the preparation of a transcript. Mere acceptance by the Court does not constitute a request or approval.

The Court's copy of a transcript may also be taxed by the Clerk under the following

circumstances:

- a. When prepared pursuant to stipulation of parties with agreement to tax as costs.
- b. When used on appeal. (Fed. R. App. P. 39(e)).

Transcriptions of Depositions

Page rates at which a deposition will be taxed are the same as those used in taxing a transcript (*see above*).

The Clerk in this District may tax deposition costs for depositions of:

1. The parties;
2. Depositions actually used in the event that terminated the litigation, *e.g.*, depositions relied on in dispositive motions;
3. Depositions of witnesses who testify at trial.

The Clerk will *not* tax deposition costs incurred merely for the convenience of a party, for the purpose of investigation or discovery, or to aid a party in a more thorough preparation of the case.

Non-allowable deposition fees

Fees other than the actual deposition cost and sitting fees, if any, are not taxable by the Clerk. Thus, postage, delivery fees, reading and signing fees, fees incurred in copying exhibits, notary fees, fees associated with ascii diskettes or duplicate copies, messenger fees, *etc.*, will not be awarded by the Clerk.

Documentation

To assist the Clerk in awarding all allowable deposition costs, deposition invoices should reflect the individual for whom the deposition cost is requested, the number of pages of the deposition, the page rate charged, and whether the deposition was an original or a copy. In any supporting memoranda for the Bill of Costs, it will expeditiously assist the Clerk if there is an explanation regarding how each deposition for which costs are requested was used. If the invoice does not include all the information noted above, it may be submitted in another form such as by affidavit.

Multi-Party Litigation

In cases involving multi-party litigation, the Clerk, in general, will not award the same cost more than once. Generally, where multiple prevailing parties or multiple losing parties are represented by the same counsel, it is assumed they may be treated as a single entity by the Clerk in deciding a Bill of Costs. If this is not the situation, the reasons why the parties believe they should be treated separately should be spelled out in the Bill of Costs or the opposition thereto. If multiple prevailing or multiple losing parties are represented by different counsel, it is assumed they should be treated as separate entities in deciding the Bill of Costs. In this situation, the parties should address the issues of how they believe the costs should be apportioned and which costs are attributable to which party.

Page Rates

The following page rates at which a transcript will be taxed are as follows unless the Court has determined in advance that the rate is to be higher or the parties have agreed to a higher rate (If the parties have agreed to a higher rate, a copy of the agreement should be submitted with the Bill of Costs. It is not sufficient if the party against whom costs are sought fails to object). If the actual page rate is less than the below stated amounts, the transcript will be taxed at that rate.

- (a) Ordinary transcript (original) - \$3.50 per page
- (b) Expedited transcript (original) - \$4.50 per page
- (c) Daily transcript (original) - \$5.50 per page
- (d) Copy of Transcript - \$1.25 per page

Costs associated with copies of transcripts and/or daily copy utilized solely for the convenience of counsel are not taxable by the Clerk. Cost requests for expedited or daily transcripts should include supporting documentation reflecting their necessity.

Fees and disbursements for printing pursuant to 28 U.S.C. § 1920(3) and F.R.A.P. 39(c)

These fees/disbursements are not usually involved in trial court proceedings. They are generally taxed by the Court of Appeals and inserted in the mandate. These taxed costs may then be added to the costs sought in the trial court.

Fees for witnesses

These fees are allowed as to witnesses who actually testified at trial and/or as to deposition witnesses whose depositions are *taxed as costs*. If a witness is subpoenaed to trial but does not testify, the Clerk will not tax fees and disbursements as to this witness.

Parties and Counsel

The expenses of witnesses who are themselves parties are not taxable. Real parties in interest or parties suing in a representative capacity are not entitled to fees and

allowances as witnesses. Similarly, counsel's expenses of litigation, including travel, lodging, and parking expenses, incurred in attending depositions and making court appearances will not be taxed as costs by the Clerk.

Allowable Expenses

Allowable witness fees *may* include attendance fees, mileage, parking, tolls, ferry charges, travel expense, and lodging expenses.

1. Statutory Witness Fee. The Clerk may award the statutory witness fee of \$40.00/day for witnesses *who testify at trial* and as to deposed witnesses when their depositions have been taxed as costs in the case. Fees paid to expert witnesses for their professional services are not taxable by the Clerk, and thus, the Clerk may only assess the statutory witness fee for expert witnesses as provided in [28 U.S.C. § 1821\(b\)](#). Federal employees are not entitled to an attendance fee but may recover mileage and subsistence expenses. See [5 U.S.C. §§5537, 5751](#).

2. Lodging Expenses. Witnesses *who testify at trial* are entitled to lodging and meal expenses at the governmental *per diem* rate. See [28 U.S.C. § 1821](#) and [5 U.S.C. § 5702](#). See [41 C.F.R. App. A](#) for *per diem* rates. Reimbursement for reasonable lodging and meal expenses will not exceed a period that includes the day before and the day after a witness provides actual testimony. If lodging expenses are requested, the necessity of an overnight stay should be explained in the Bill of Costs' supporting memoranda and/or documentation.

3. Travel Expenses. In this district, the Clerk limits the mileage payment to the cost of ground transportation within the 100 mile subpoena power of the Court. Consequently, the maximum amount of mileage allowed for a witness testifying at trial in this Court is 100 miles each way at the rate allowed by GSA for government travel. Travel costs outside the 100-mile parameter are discretionary and can only be awarded by the Court, not the Clerk. See [28 U.S.C. § 1821\(c\)](#) and [5 U.S.C. § 5704](#).

Fees for exemplification and copies of papers necessarily obtained for use in the case.

Photocopying charges for pleadings are taxable only to the extent that the copies are used as court exhibits or are furnished to the court or opposing counsel pursuant to procedural rules. The Clerk's authority is generally limited to \$.15 per page.

Non-allowable copying expenses:

1. Discovery material.
2. Exhibits. *Caveat* - if exhibits were used at trial, copying and production costs are allowable but supporting documentation must clearly reflect the fees associated with those exhibits actually used at trial or pre-trial. The term "exhibits" includes demonstrative exhibits such as maps, charts, photographs, illustrations, and similar

graphic aids. If it is unclear from the Cost Bill whether the exhibits for which costs are sought were necessary for presentation of the prevailing party's case or whether they merely were produced for the convenience of counsel, costs will not be awarded by the Clerk.

3. Overhead associated with copy expenses, e.g., overnight deliveries, freight of equipment, facsimile, supplies.

4. Costs of original pleadings.

Documentation

If the Clerk is not provided with sufficient information to determine the number of pages, number of copies, and per page rate being sought for each item, costs will NOT be allowed. For example, if copying costs associated with a motion for summary judgment are sought, the Bill of Costs should specify:

Summary Judgment Motion:

Number of Pages

Number of Copies

Per Page Rate

Total Cost

Supporting Memorandum:

Number of Pages

Number of Copies

Per Page Rate

Total Cost

Exhibits:

Number of Pages

Number of Copies

Per Page Rate

Total Cost

For copies made by an outside copy service, an invoice should be submitted. For copies made in-house, a copy of billing records or other supporting documentation should be submitted. If the invoice or other supporting documentation includes costs other than those sought, an explanation should be included indicating which costs are requested.

Docket fees under 28 U.S.C. § 1923.

Allowable costs for attorney's and proctors fees:

1. Fees incurred for depositions admitted into evidence (\$2.50 each).
2. Fees incurred at trial or on final hearing (\$20.00).

3. Fees incurred on motions for judgment (\$5.00).
4. Fees associated with admiralty cases and appeals - see § 1923.

Costs as shown on Mandate of Court of Appeals.

Allowable costs:

1. Preparation and transmission of the record.
2. Reporter's transcript, if necessary for the determination of the appeal.
3. Premiums paid for cost of supersedeas bonds or other bonds to preserve rights pending appeal.
4. Fee for filing the notice of appeal.

**Costs associated with the appellate docketing fee and the reproduction and printing of briefs and appendices are taxable in the court of appeals.

Compensation of court-appointed experts, interpreters and costs of special interpretation services under 28 U.S.C. § 1828..

See [28 U.S.C. §§ 1827, 1828](#).

Others costs (please itemize).

1. Bond Premiums.

Removal bonds and supersedeas bonds are taxable as costs.

2. Attorney's Fees.

With the exception of docket fees as provided under 28 U.S.C. § 1923, costs taxable by the Clerk do not include attorney's fees which shall be determined by the Court. Other expenses of litigation not taxable as costs under § 1920 by the Clerk include:

- a. Travel.
- b. Investigations.
- c. Computerized legal research.
- d. Paralegal services.
- e. Word processing/typing expenses.
- f. Courier fees.